

CHAPTER 20 - BOARD OF REAL PROPERTY ASSESSMENTS AND APPEALS

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2000 GENERAL PROVISIONS AND DEFINITIONS

2000.1 Pursuant to subchapter I of Chapter 15 of Title 1 of the D. C. Code, the provisions of this chapter establish rules of organization and procedure for the Board of Real Property Assessment for the District of Columbia, in accordance with the Provisions of D.C. Code §47-825.1.

AUTHORITY: Unless otherwise noted, the authority for this chapter is §426(d) of Subpart B, Title IV of the District of Columbia Real Property Tax Revision Act of 1974, enacted September 3, 1974, Pub. L. 93-397, D.C. Code §47-825(d); as amended by §426a©(3) of the District of Columbia Real Property Tax Assessment Appeal Process Revision Amendment Act of 1992, D.C. Law 9-241, as amended, D.C. Code §47-825.1©(3) (1981 Ed).

SOURCE: Final rulemaking published at 45 DCR 24 (January 2, 1998).

EDITOR'S NOTE: The Office of the Chief financial Officer of the District of Columbia published a Notice of Public Interest at 44 DCR 2345 (April 18, 1997) changing the name of the "Department of Finance and Revenue" to the "Office of Tax and Revenue."

2001 MEETINGS, QUORUM, AND DECISIONS OF THE BOARD

- 2001.1 The Board shall convene as necessary from the first Monday in January until the Mayor is presented with the revised assessment roll for the tax year.
- 2001.2 The Board shall convene as necessary after any special assessment that shall be generally applicable to a class of real property.
- 2001.3 The Board shall convene as necessary, as provided by law, to hear appeals regarding supplemental assessments in accordance with D.C. Code § 47-830.
- 2001.4 Meetings of the Board shall be held at times agreed upon by the members or upon the direction of the Chairperson.
- 2001.5 The Board shall meet at least four times annually for administrative matters. All administrative meetings of the Board shall be open to the public. The Board shall publish notification of meeting in the *District of Columbia Register* and shall make copies of minutes of those meetings available to the Public. Meetings will be conducted in accordance with the District of Columbia Administrative Procedures Act.
- 2001.6 A majority of the Board shall constitute a quorum for the transaction of all Board business.
- 2001.7 Decisions of the Board (other than Panel decisions pursuant to § 2003), a quorum being present, shall be made by a majority of the votes of the members present.
- 2001.8 Member may be excused by the Chairperson from appearing at any meeting of the Board or a Panel for a good cause.
- 2001.9 Minutes shall be kept of each Board meeting. The minutes shall record each action taken by the Board, the names of those present and voting, and any other matter that the Chairperson may determine to be appropriate.
- 2001.10 Within a reasonable period of time following each Board meeting, the minutes shall be made available to public during normal business hours.

SOURCE: Final Rulemaking published at 45 DCR 24, 26 (January 2, 1998).

2002 MEMBERS AND STAFF

- 2002.1 All new Board members shall receive training in the various aspects of property valuation for all classes of property, the Board's rules and regulations, and other applicable District laws and regulation. The Administrative Officer, in coordination with the Board, shall determine the methods of and have responsibility for arranging such training.
- 2002.2 The Board shall elect a Vice Chairperson from among the members of the Board. The Vice Chairperson shall, in the absence of , or recusal of the chairperson, preside at all Board meetings and committee meetings.

- 2002.3 The Board shall designate committees from among the members of the Board. The Board shall make all committee assignments and appoint members accordingly, in accordance with the procedures set forth in § 2001.7.
- 2002.4 The Board staff shall:
- (a) Maintain the calendar and for all Board and Panel hearings;
 - (b) Maintain a separate hearing file, which shall include for each appeal coming before the Board or Panel:
 - (1) All pertinent correspondence;
 - (2) Documents
 - (3) Exhibits; and
 - (4) Notices of Board or Panel action;
 - (c) Perform such other duties as the Board may require.

2003 PANEL ASSIGNMENTS, MEETINGS, AND DECISIONS

- 2003.1 Subject to the restrictions in this section and in § 2004 of this Title, the Administrative Officer shall make all panel assignments. Each panel shall select a Panel Chairperson from among the members of that panel.
- 2003.2 The Administrative Officer shall endeavor each year, or as required, based on the Board members' background and expertise, to create Panels with balanced expertise for the review and determination of appeals.
- 2003.3 No three (3) Board members shall serve on the same panel for more than one tax year.
- 2003.4 Each Panel Chairperson shall preside over the Panel to which that Panel Chairperson is assigned.
- 2003.5 Each appeal filed with the Board, in which the petitioner has requested to appear before the Board, shall be reviewed and decided by all three members of a Panel unless the petitioner agrees in writing that the appeal may be decided by two members of the Panel.
- 2003.6 Decisions of the Panel shall be made by a majority of the members of the Panel. If the petitioner has agreed to allow a two-member Panel to decide his or her appeal, as provided in § 2003.5, then the decision must be unanimous. In the event that a two-member Panel is unable to reach a unanimous decision, the Chairperson shall re-schedule the appeal before a Panel to be composed of three members.

SOURCE: Final Rulemaking published at 45 DCR 24, 27 (January 2, 1998).

2004 PROHIBITIONS ON MEMBERS

- 2004.1 A Board member shall be prohibited from reviewing an appeal involving real property with which such member has had any direct or indirect financial dealings in the two-year period prior to the date of the filing of the appeal.
- 2004.2 A Board member shall recuse himself or herself from participating in any hearing, discussion, vote, or appeal referred to in § 2004.1.
- 2004.3 The Panel Chairperson may appoint a member to substitute for any recused member for the transaction of business requiring the latter's recusal.
- 2004.4 For purposes of this section, the term "financial dealings" shall include, but not limited to, the assessment, appraisal, purchase, sale or rental of the real property in question.
- 2004.5 If an assertion is made that a member should recuse himself or herself as provided in § 2004.2 and the member refuses to do so, the Chairperson, or in the event the member in question is the Chairperson, a majority of the members shall decide whether to remove the member from the hearing, discussion, vote, or appeal.
- 2004.6 A member shall be prohibited from representing any client or business interest before the Board or any Panel for a period of two (2) years after the member's termination or resignation from the Board.

SOURCE: Final Rulemaking published at 45 DCR 24, 28 (January 2, 1998).

2005 COMPUTATION OF TIME

- 2005.1 In computing any period of time prescribed or allowed by this chapter, the day of the act from which the designated period of time begins to run shall not be included.
- 2005.2 The last day of the period computed under § 2005.1 shall be included, unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next day which is not a Saturday, Sunday, or legal holiday.
- 2005.3 In any instance in which an act must be done within a certain number of days, the computation of time shall include only business days and, thus, shall not include Saturdays, Sundays, and legal holidays.

2006 FILING OF PETITION

- 2006.1 A petitioner may appeal the amount of a proposed assessment for the upcoming tax year by filing a petition with the Board in accordance with applicable law.
- 2006.2 A Petitioner may appeal the amount of a proposed supplemental assessment in accordance with applicable law.
- 2006.3 A separate petition form shall be filed for each lot.
- 2006.4 The Board has the right to combine hearings on multiple petitions.

- 2006.5 A petition is filed by hand delivery or mailing by first class mail an original petition and a least three photocopies or carbon copies of the original to the Board of Real Property Assessments and Appeals, 441 Fourth Street, N.W., Room 430, Washington, D.C. 20001. The Board shall forward the completed petitions, by hand delivery, to the Office of Tax and Revenue at 941 North Capital Street, N.E. Washington, D.C. 20002
- 2006.6 Each petition shall be on the form prescribed by the Board and shall contain all of the information requested. At a minimum, the petition form used by the board shall request the following information:
- (a) The property owner's name, address, and telephone number;
 - (b) If different, the Petitioner's name, address, and telephone;
 - (c) The basis on which the petitioner qualifies to file the petition (*For example: owner, person legally or contractually obligated to pay the taxes, or duly authorized representative*);
 - (d) An accurate identification of the property in question by square and lot number(s);
 - (e) A statement of the basis for the appeal and supporting documentation;
 - (f) The petitioner's estimated market value of the property in question, as estimated market value is defined in D.C. Code § 47-802(4), together with a statement of the basis for that estimate; and
 - (g) Any other information that the Board may deem necessary.
- 2006.7 The petition shall be certified by the petitioner as being true and correct to the best of his or her knowledge.

2007 EVIDENCE

- 2007.1 The petitioner must file with the petition all information and evidence in support of his or her petition and evidence in support of his or her petition at the time the petition is filed. The petitioner has the burden of proof to show that the proposed assessment is in error.
- 2007.2 If the property in question has been improved within two (2) years prior to the assessment date by new construction, remodeling, or rehabilitation, a complete and detailed schedule of actual costs of the improvement(s) shall be submitted with the petition.
- 2007.3 If the property is rented, a schedule of income and expenses for each of the two (2) most recent calendar or fiscal years certified by the property manager or owner as being true and correct to the best of his or her knowledge and belief shall be submitted with the petition.
- 2007.4 In the case Class Four Property, as defined in D.C. Code § 47-813(c-3)(4), a copy of the rent roll as of the last day of the preceding calendar or fiscal year certified by the property manager or owner as being true and correct to the best of his or her knowledge and belief shall, in addition to the information required in § 2007.3, be submitted with the petition.

Hotel rooms and residential apartments within a mixed use property classification are not subject to his requirement.

2007.5 In the case of Class Three Property, as defined in D.C. Code § 47-813 (c3)(3), a copy of a month-by month operating statement for the immediately preceding calendar or fiscal year certified by the property manger or owner as being true and correct to the best of his or her knowledge and belief shall be submitted with the petition. The operating statement shall include and accounting of the gross income, expenses, and resulting net operating income of the property in question.

2007.6 The petitioner and the Deputy Chief Financial Officer may submit, prior to the issuance of the Revised Assessment Roll, pursuant to §2021.1 of this chapter, information and evidence requested by the Board or a Panel.

2008 DEPUTY CHIEF FINANCIAL OFFICER RESPONSE

2008.1 The real property owner is entitled to obtain any response made by the Mayor to an appeal filed by the owner with the Board. The Mayor shall make the response available at a reasonable time upon the request of the real property owner and no less then (15) business days prior to the scheduled hearing, the Board shall provide the Mayor with a copy of the appeal.

2009 DISMISSAL OF A PETITION

2009.1 The Board or a Panel, in its discretion, may dismiss any petition for which the Board or Panel deems that the petition form or other information from the petitioner to be incomplete.

SOURCE: Final Rulemaking published at 45 DCR 24; 31 (January 2, 1998).

2010 HEARING NOTICES

2010.1 Each notice of a hearing shall state the date, time, and place of the hearing.

2010.2 Each notice shall be sent from the Board or Panel by first class mail or hand-delivery to the address on the petition and to the Director of the Officer of Taxation, 941 North Capitol Street, N.E. Washington, D.C. 20002.

2010.3 Except as provided in § 2010.4 below, notice of the hearing date shall be sent not less than ten days before the date set for the hearing.

2010.4 If the limitations on the time for the Board or Panel to conduct hearings does not permit the ten-day advance notification provided in § 2010.3, then the petitioner and Director may be notified by telephone or by personal service. Under these circumstances a memorandum shall be placed in the file for the petition in question stating the method of notification and to whom and by whom the notification was given.

SOURCE: Final Rulemaking published at 45 DCR 24, 32 (January 2, 1998).

2011 PETITIONS BY THE CHAIRPERSON AND THE DEPUTY CHIEF FINANCIAL OFFICER

- 2011.1 The Board Chairperson has the authority to bring before the Board any proposed assessments that the Board Chairperson believes may have been incorrectly assessed.
- 2011.2 The Chairperson shall provide written notice simultaneously to the Deputy Chief Financial Officer and any property owner(s) affected by a petition filed pursuant to § 2011.1.
- 2011.3 The Deputy Chief Financial Officer may petition the Board in writing fifteen (15) days prior to the date that the Board must submit the Revised Assessment Roll, pursuant to §2021.1 of this chapter, to the Mayor for the following purposes.
- (a) To bring to the Board's attention the need for change in assessments of adjoining, similar, or related properties which may be affected by the Board's decision on an appeal under review; or
- (b) To correct any assessment, valuation, or equalization which the Deputy Chief Financial Officer believes to have been erroneously made.
- 2011.4 The Deputy Chief Financial Officer shall provide written notice simultaneously to any Property owner(s) affect by a petition filed by the Office pursuant to §2011.3
- 2011.5 A notice provided under §2011.2 or 2011.4 shall comply with the requirements of §2010.
- 2011.6 Any property owner affected by a petition of the Chairperson of Deputy chief Financial Officer under this section may provide written responses to the Board responses within ten (10) days after receipt of notice.

SOURCE: Final Rulemaking published at 45 DCR 24, 32 (January 2, 1998).

2011 FAILURE TO APPEAR FOR A HEARING AND CONTINUANCES

- 2012.1 If the Chairperson or Panel Chairperson ascertains that the petitioner or Deputy Chief Financial Officer is not present for an appeal hearing and that notice was properly served on the petitioner or the Deputy Chief Financial, as the case may be, then the Board or Panel may proceed with the determination of the appeal, summon the Deputy Chief Financial Officer or the Petitioner, or reschedule the hearing.
- 2012.2 If the Chairperson or Panel Chairperson ascertains that the petitioner or the Deputy Chief Financial Officer is not present for an appeal hearing and that notice was not or may not have been properly served on the petitioner or the Deputy Chief Financial Officer, as the case may be, then the Board or Panel shall reschedule the appeal an properly service notice of the rescheduled hearing on the petitioner and the Deputy Chief Financial Officer.
- 2012.3 Any hearing of proof shall be on the petitioner to establish the incorrectness of any proposed assessment, which is the subject of an appeal.

SOURCE: Final Rulemaking published at 45 DCR 24, 33 (January 2, 1998).

2013 BURDEN OF PROOF

- 2013.1 The burden of proof shall be on the petitioner to established the incorrectness of any proposed assessment which is the subject of an appeal.

2014 HEARING PROCEDURES AND EVIDENCE

- 2014.1 Hearing shall be open to the public except that the Chairperson or Panel Chairperson shall close any hearing or part of a hearing to the public upon the request of the petitioner or the Deputy Chief Financial when the evidence to be presented is accorded confidentiality under D.C. Code §47-821 (d)(2), or any other provision of statute or regulation.
- 2014.2 The petitioner may appear at the hearing
- (a) In the case of an individual, in person;
 - (b) In the case of an entity, by a duly authorized officer or employee knowledgeable of the facts and issues presented by the appeal;or
 - (c) By legal counsel or any other duly authorized representative of the individual or entity.
- 2014.3 Prior to the presentation by the petitioner, the Chairperson or Panel Chairperson shall remind the petitioner that the petitioner bears the burden of proving the incorrectness of the proposed assessment.
- 2014.4 After the petitioner's presentation, the Deputy Chief Financial Officer may proceed with the presentation of the Deputy Chief Financial Officer's case.
- 2014.5 Statements or representations made by any duly authorized representative of the petitioner shall be binding upon the petitioner as if made by the petitioner.
- 2014.6 The Board or Panel may question the petitioner, the Deputy Chief Financial Officer, any witnesses called upon the testify at the hearing.
- 2014.7 The Chairperson Or the Panel Chairperson, at this or her discretion, may allow the petitioner and the Deputy Chief Financial Officer to question each other directly at an appeal hearing.
- 2014.8 The Chairperson or the Panel Chairperson, at his or her discretion, may allow one party to examine a witness called by the Board or the other party to testify at an appeal hearing.
- 2014.9 Oral and documentary evidence, which is not ordinarily admissible in court under generally accepted rules of evidence, may be received in evidence at the discretion of the Board or panel Chairperson.
- 2014.10 The Board or a panel may exclude any evidence which is irrelevant, immaterial, unduly repetitious, or cumulative.
- 2014.11 Any information or evidence required by §2007 to be submitted by the petitioner with the petition and not timely filed shall not be considered by the Board or Panel except at the discretion of the Board or Panel.

- 2014.12 Petitioner shall have the right to present any relevant information and evidence at a hearing to rebut evidence submitted by the Deputy Chief Financial Officer in response to the appeal.
- 2014.13 Any response by the Deputy Chief Financial Officer to an appeal required by §2008 to be made available for review by the petitioner at least five business days before the hearing date and not timely made available by the Deputy Chief Financial Officer, the Chairperson or Panel Chairperson shall advise the parties that the Board or Panel will weigh the evidence and render a decision.
- 2014.14 After the presentations and any rebuttals by the petitioner and the Deputy Chief Financial Officer, the Chairperson or Panel Chairperson shall advise the parties that the Board or Panel will weigh the evidence and render a decision.

SOURCE: Final Rulemaking published 45 DCR 24, 34 (January 2, 1998).

2015 WITNESSES

- 2015.1 The Chairperson or Panel Chairperson shall have the authority to summon the attendance of any person to be examined regarding an appeal, as the Board or Panel may deem advisable in the discharge of its duties.
- 2015.2 The Chairperson, Panel Chairperson, the petitioner, and the Deputy Chief Financial Officer may call any witness to testify at a hearing at a hearing who is able to provide testimony relevant to the appeal.
- 2015.3 Notice shall be provided to the petitioner and the Deputy Chief Financial Officer of any summons by the Chairperson or the Panel Chairperson of a witness related to an appeal.
- 2015.4 Fees for witness called by the petitioner or the Deputy Chief Financial Officer shall be paid by the petitioner or the Deputy Chief Financial Officer, as the case may be.
- 2015.5 Fees for witnesses summoned by the Board or a Panel shall be paid out of funds available to the Mayor at the rate allowed in civil actions before the District of Columbia superior court.

2016 PROHIBITION ON EX PARTE COMMUNICATION

- 2016.1 Neither the petitioner nor the Deputy Chief Financial Officer shall communicate with any member concerning a specific appeal except by written communication served on the other party except that nothing in this section shall prohibit the Board or Panel Chairperson from communicating with any party regarding routine administrative matters which do not involve material facts in dispute relevant to a specific appeal.

SOURCE: Final Rulemaking published at 45 DCR 24, 36 (January 2, 1998).

2017 FIELD STUDIES AND INSPECTION

- 2017.1 The Board or a Panel, in its discretion, may adjourn an appeal hearing until a field study can be completed and resume the hearing at a later date for presentation of the study.

- 2017.2 The Board or a Panel shall give the petitioner and the Deputy Chief Financial Officer leave as is in current law, reasonable advance notice of any field inspection so that the petitioner or the Deputy Chief Financial Officer may attend.
- 2017.3 The Board of a Panel, in its discretion, may require the petitioner to permit an interior and exterior inspection of the property in question. The Board or Panel may dismiss the appeal if the petitioner does not allow a field inspection..
- 2017.4 A copy of any field study or report prepared by the Deputy Chief Financial Officer at the direction on the same day it is mailed or hand delivered to the Board of Panel.

SOURCE: Final rulemaking published at 45 DCR 24, 36 (January, 2, 1998).

2018 APPEAL HEARING RECORDS AND TRANSCRIPTS

- 2018.1 An official record shall be kept of all appeals before the Board and each Panel.
- 2018.2 The appeal hearings before the Board and the Panels shall be recorded on audiotape.
- 2018.3 The official record of an appeal shall consist of the audio tape recording, the testimony, and all documents, schedules, letters, appraisals, maps, charts, lists of comparable properties, exhibits, papers, and other materials filed in the proceeding.
- 2018.4 It shall not be necessary to make a written transcript of the audio tape recording. In the event the petitioner or the Deputy Chief Financial Officer requests, the Board of Panel shall deliver to the requesting party a copy of the audio tape recording or a written transcript of such recording.
- 2018.5 The cost of preparing a copy of the audio tape recording (or a written transcript of such recording) or any other part of the official record shall be borne by the requesting party. One copy of any transcript from the audio recording shall be sent to the Board.
- 2018.6 Except in accordance with procedures established by the Chairperson, the hearing file shall not be removed from the offices of the Board for any reason.

SOURCE: Final rulemaking published at 45 DCR 24, 37 (January 2, 1998).

2019 APPEAL REHEARING

- 2019.1 The Board or a Panel, in its discretion, may rehear or reject a request to rehear an appeal.
- 2019.2 Within ten (10) days of the postmark of the Board's decision, the petitioner or the Deputy chief Financial Officer, by written notice served to the Chairperson, may request a rehearing. If a re-hearing is granted, the other party shall have two (2) days after receipt of notice in which to prepare and file with the Board or Panel a response to the hearing.
- 2019.3 No decision of the Board or a Panel shall be changed upon rehearing except upon a finding of plain error.

SOURCE: Final Rulemaking published at 45 DCR 24, 37 (January 2, 1998).

2020 APPEAL DECISIONS AND NOTICE OF DECISIONS

- 2020.1 If the petitioner waives the right or fails to appear for a scheduled hearing, then the appeal may be decided by the Board or a two-member Panel as decided by the Chairperson
- 2020.2 Each appeal decision shall be based upon consideration of the entire record described in §2018 or such lesser portion of the record as may be agreed upon by the petitioner and the Deputy Chief Financial Officer, and approved by the Board or Panel.
- 2020.3 The Board or Panel shall raise or lower the proposed assessment of any real property for which a petitioner has been properly filed that it finds to be more than five percent above or below the estimated market value of that property.
- 2020.4 The Board of Panel decision shall include an allocation of total assessed value between the improvements, if any, and the land.
- 2020.5 In arriving at its determination, the Board or Panel shall consider the evidence in light of generally accepted principles of valuation and shall take into consideration principles of equalization of assessments of the same or substantially similar properties.
- 2020.6 The Board or Panel shall accept any stipulation, agreed settlement, or consent order entered into by the petitioner and the Deputy Chief Financial Officer which has been forwarded to the Board, and which disposes of an appeal; provided the Board is satisfied that any stipulation was agreed to knowingly and voluntarily.
- 2020.7 Every appeal decision by the Board or a panel shall contain a detailed written statement of the basis for the decision.
- 2020.8 Every appeal decision by the Board or a panel shall be signed by each member who participated in the review and decision of the appeal and shall indicate whether the participating member agreed with or dissented from the decision.
- 2020.9 In the case of an appeal of a r4egular annual proposed assessment, the Board or Panel shall render its decision and notify the petitioner and the Deputy Chief Financial Officer in accordance with applicable law.
- 2020.10 In the case of an appeal of a supplemental assessment conducted between January 1st and June 30th, the Board or Panel shall render its decision and notify the petitioner and the Deputy Chief Financial Officer in accordance with applicable law.
- 2020.11 In the case of an appeal of a supplemental assessment conducted between July 1st and December 31st, the Board of Panel shall render its decision and notify the petitioner and the Deputy Chief Financial Officer in writing in accordance with applicable law.
- 2020.12 Written notices of decisions shall be sent as provided in §2010.2 unless the petitioner or the Deputy Chief Financial Officer requests otherwise, and shall state the following, on the instruction page of the appeal form:
- (a) "The petitioner has the right to appeal an adverse decision of the Board or Panel to the Superior Court of the District of Columbia." And

- (b) "Payment of all real property taxes, together with interest and penalties (if applicable), is a prerequisite to an effective appeal to superior Court."

2020.13 Every decision by the Board or a Panel shall be maintained by the Board for three years and shall be made available for public examination and photocopying at the expense of the requester subject to the confidentiality of information as provided by D.C. Code §47-821 (d)(2).

SOURCE: Final Rulemaking published at 45 DCR 24, 37 (January 2, 1998).

2021 REVISED ASSESSMENT ROLL AND ANNUAL REPORT

2021.1 In accordance with applicable law, the Board shall present the revised assessment roll the Mayor for the upcoming tax year. The revised assessment roll shall reflect the Board's decisions.

2021.2 In accordance with applicable law, the Board shall present to the Council and the Mayor a report for the preceding tax year. The report shall include, but not be limited to, the following:

- (a) The total number of appeals decided by the Board;
- (b) A breakdown of appeals decided by class of property as those classes are defined in D.C. Code §47-813, Stating the following for each class:
 - (1) The total number of assessments sustained;
 - (2) The total number of assessments increased;
 - (3) The total number of assessments decreased;
 - (4) The percentage of the increased, decreased, and sustained assessments;
 - (5) The gain and loss in assessed value;
 - (6) The total revenue gain as a result of the increases by the tax year;
 - (7) The total revenue loss as a result of the decreases by the tax year;
 - (8) The total net revenue impact as a result of the Board's decision;
- (c) An analysis of the Board's operations for the year, including identification of any problems and recommendations for dealing with the problems; and
- (d) A listing of the number of hours worked, and the total amount of compensation paid, for each number.

2099 DEFINITIONS

2099.1 Each definition set forth in Chapter 8 of Title 47 of the D.C. Code and Chapters 3 and 99 of this title shall apply to the same term used in this chapter, unless the context clearly requires another definition. In addition, when used in this chapter, the following words and phrases shall have the meaning ascribed:

Board - the Board of Real Property Assessments and Appeals for the District of Columbia.

Chairperson - the member appointed by the Mayor, with the advice and consent of the council, as the chairperson of the Board.

Council - the Council of the District of Columbia.

Deputy Chief Financial Officer - Deputy Chief Financial Officer of the District of Columbia office of Tax and Revenue or the Deputy Chief Financial Officer's duly appointed or authorized agent, designee, or representative.

Member - a member of the Board.

Officer - the District of Columbia Office of Tax and Revenue.

Panel - refers to a panel consisting of two (2) or three (3) members, as provided in this chapter, members which are authorized to hear, review, and decide real property assessment appeals as provided under D.C. Code §47-825.1 (d)(1).

Panel Chairperson - the member appointed by the Chairperson to preside over a specific Panel and shall constitute one member of the Panel.

Petitioner - the property owner or the individual or entity legally or contractually obligated to pay the real property taxes on the subject property for the period in question or the duly authorized agent, designee, or representative of such person.

Square and Lot - the squares and lots identified by plat on the records of the District of Columbia Surveyor.

SORUCE: Final Rulemaking published at 45 DCR 24, 25 (January 2, 1998).

